

MORTON COUNTY, KANSAS  
Elkhart, Kansas

FINANCIAL STATEMENTS  
For the year ended December 31, 2012

MORTON COUNTY, KANSAS

FINANCIAL STATEMENTS

For the year ended December 31, 2012

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MORTON COUNTY, KANSAS

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MORTON COUNTY, KANSAS

FINANCIAL SECTION

## INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners  
Morton County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Morton County, Kansas, a Municipality, as of and for the year ended December 31, 2012 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the applicable audit requirements of the *Kansas Municipal Audit and Accounting Guide*. Those standards and the *Kansas Municipal Audit and Accounting Guide* require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

To the Board of County Commissioners  
Morton County, Kansas

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Morton County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Morton County, Kansas as of December 31, 2012, or changes in financial position and cash flows thereof for the year then ended.

*Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Morton County, Kansas as of December 31, 2012, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

*Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the 2012 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2012 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit*

To the Board of County Commissioners  
Morton County, Kansas

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*and Accounting Guide.* The schedule of general fund departmental expenditures compared with budget estimates (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the 2012 basic financial statement or the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2012 basic financial statement. The 2012 information has been subjected to the auditing procedures applied in the audit of the 2012 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2012 basic financial statement or to the 2012 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2012 supplementary information is fairly stated in all material respects in relation to the 2012 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2011 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and general fund departmental expenditures compared with budget estimates (Schedules 2 and 4 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2011 basic financial statement upon which we rendered an unqualified opinion dated September 24, 2012. The 2011 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link <http://da.ks.gov/ar/muniserv/>. Such 2011 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2011 basic financial statement. The 2011 comparative information was subjected to the auditing procedures applied in the audit of the 2011 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2011 basic financial statement or to the 2011 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2011 comparative information is fairly stated in all material respects in relation to the 2011 basic financial statement as a whole, on the basis of accounting described in Note 1.

Hay•Rice & Associates, Chartered

September 18, 2013

## MORTON COUNTY, KANSAS

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2012

<u>Funds</u>	<u>Beginning</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending</u> <u>Unencumbered</u> <u>Cash</u> <u>Balance</u>	<u>Add</u> <u>Encumbrances</u> <u>&amp; Accounts</u> <u>Payable</u>	<u>Ending</u> <u>Cash</u> <u>Balance</u>
Governmental Type Funds:						
General Fund	\$1,578,369	\$3,417,880	\$ 3,428,776	\$1,567,473	\$403,331	\$1,970,804
Special Purpose Funds:						
Road and Bridge	369,266	1,191,638	1,081,016	479,888	50,578	530,466
Extension Council	-	93,558	93,558	-	-	-
Conservation District	-	22,152	22,152	-	-	-
Mental Health	-	22,147	22,147	-	-	-
Developmental Disabled	37	13,771	13,643	165	-	165
Health	177,535	142,928	125,459	195,004	4,688	199,692
Emergency Medical Service	153,641	114,124	136,154	131,611	2,154	133,765
Hospital Maintenance	38,515	1,101,407	1,139,922	-	-	-
Council on Aging	31,440	93,558	115,532	9,466	7,075	16,541
Rural Fire District	44,554	113,512	124,116	33,950	5,252	39,202
Library Maintenance	-	228,407	228,407	-	-	-
Historical Records	-	86,889	86,889	-	-	-
Noxious Weed	62,791	67,840	93,228	37,403	18,713	56,116
Airport Maintenance	4,908	309,128	168,439	145,597	942	146,539
Employees' Benefits	357,974	1,200,945	1,226,468	332,451	18,783	351,234
Fair Maintenance	-	70,299	70,299	-	-	-
County Building	566,263	153,333	95,176	624,420	-	624,420
Special Alcohol and Drug Abuse	817	1,294	-	2,111	-	2,111
Equipment Reserve	607,804	2,700	100,125	510,379	519	510,898
Special Highway Improvement	958,641	134,500	731,001	362,140	-	362,140
Special Highway Equipment	1,556,766	115,000	1,433,653	238,113	216,372	454,485
Rural Fire Equipment	278,051	65,000	2,054	340,997	-	340,997
Emergency Medical Service Equipment	639,007	80,250	81,258	637,999	-	637,999
Noxious Weed Equipment	51,115	-	1,026	50,089	-	50,089
Bioterrorism	11,261	5,433	5,518	11,176	220	11,396
Local E911	63,033	51,837	10,605	104,265	-	104,265
Bond and Interest	97,685	455,428	537,950	15,163	-	15,163
Special Law Enforcement	3,606	1,082	-	4,688	-	4,688
Capital Projects Fund – Airport Project	(47,180)	47,180	-	-	-	-
Fiduciary Type Funds – Expendable Trust Funds:						
Treasurer's Special Auto	-	31,184	31,184	-	-	-
Prosecutor's Training	4,227	370	-	4,597	-	4,597
County Attorney Diversion	20,992	22,747	20,446	23,293	-	23,293
Law Library	1,521	11,808	10,468	2,861	-	2,861
Special Economic Development	53,383	14,250	-	67,633	-	67,633
Total Reporting Entity (Excluding Agency Funds)	<u>\$7,686,022</u>	<u>\$9,483,579</u>	<u>\$11,236,669</u>	<u>\$5,932,932</u>	<u>\$728,627</u>	<u>\$6,661,559</u>

The notes to the financial statement are an integral part of this statement.



MORTON COUNTY, KANSAS

Statement 1  
(Continued)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH – REGULATORY BASIS

For the year ended December 31, 2012

Composition of Cash:

County Treasurer:

Time Deposits:

First National Bank – Elkhart, KS – CD's \$7,501,689

Checking Account:

First National Bank – Elkhart, KS 8,886,789

Cash on hand 10,399

Clerk of the District Court:

Checking Account:

First National Bank – Elkhart, KS 18,216

Law Library:

Checking Account:

First National Bank – Elkhart, KS 2,861

Total Cash \$16,419,954

Agency Funds per Schedule 3 9,758,395

Total Reporting Entity (Excluding Agency Funds) \$ 6,661,559

The notes to the financial statement are an integral part of this statement.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

Note 1: Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

Morton County is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents Morton County (the municipality). The Law Library is fiscally independent of the County. It is required by statute to be audited as part of the County audit. The Law Library is housed in County offices, but is operated independent of the County's governing body. Even though the Law Library is considered to be an entity independent of the County, its financial information is presented as a part of the municipality's financial statements because it is clearly an immaterial item. All related municipal entities of the County are not included in this financial statement.

A related municipal entity is defined as an entity legally separate from the County, which has a significant dependence on, or relationships with, the County.

Related Municipal Entities not Presented:

Extension Council – Morton County Extension Service provides services in such areas as agriculture, home economics and 4-H to all persons in the County. The Council is an elected executive board. The County annually provides significant operating subsidies to the Council.

Library Board – The Morton County Library Board operates the County's public library. All board members are appointed by the County Commissioners.

Hospital – The Morton County Hospital Board operates the County's hospital. The County Commissioners appoint all the board members. The County annually levies a tax for the hospital.

Housing Authority – Morton County Housing Authority Board operates the public housing projects. Board members are appointed by the Morton County Commissioners. The housing authority can sue and be sued, and can buy, sell or lease real property. Bond issuance must be approved by the County.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Related Organizations

The County Commissioners are responsible for appointing the members of the following advisory boards, but the County's accountability does not extend beyond making the appointments:

Senior Center Board  
Historical Society

Joint Ventures – Joint ventures are not included in this financial statement. The following organizations are considered to be joint ventures:

Southwest Developmental Services, Inc. – Southwest Developmental Services, Inc. provides services to the developmentally disabled. Morton County Commissioners appoint one member to the board of directors.

Area Mental Health Center – The Area Mental Health Center provides mental health services for several counties. The Morton County Commissioners appoint two members to the board of directors.

Southwest Area Agency on Aging – The Morton County Commissioners appoint three members to the board of directors of the Southwest Area Agency on Aging, which provides services for the elderly for several southwest Kansas counties.

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Regulatory Basis Fund Types

The following types of funds comprise the financial activities of Morton County for the year of 2012:

Governmental Funds:

General Fund – The Chief Operating Fund – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Fiduciary Funds:

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity as trustee or agent for others.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General capital assets that account for the land, buildings and equipment owned by the municipality are not presented in the financial statements. Also, general long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes and compensated absences are not presented in the financial statements.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies

Cash Balances

Cash balances include amounts on hand, in checking and time deposit accounts.

These liquid assets are shown in aggregate. K.S.A. 12-1671 and 12-1672 allow these assets to be shown in aggregate.

Deposits are carried at cost. The carrying amount of deposits is separately displayed as part of total "cash".

In accordance with K.S.A. 9-1402 and K.S.A. 12-1675, Morton County, Kansas deposited all funds with the First National Bank of Elkhart, Kansas and Colorado East Bank and Trust located in Elkhart, Kansas.

Vouchers Payable

Vouchers payable are classified on the basis of a claim for payment resulting from legal title to property.

Special Assessments

Projects financed in part by special assessments are financed through general obligation bonds of the County and are retired from the Bond and Interest Fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the Bond and Interest Fund.

Temporary Notes

Upon authorization for the issuance of general obligation bonds for certain improvements, Kansas law permits the temporary financing of such improvements by the issuance of temporary notes. Temporary notes issued may not exceed the aggregate amount of bonds authorized, are interest bearing and have a maturity date not later than four years from the date of issuance of such temporary notes. Temporary notes outstanding are retired from the proceeds of the sale of general obligation bonds.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Other Accounting Policies (Continued)

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds.

In addition, encumbrances do constitute expenditures of a fund.

Unencumbered Cash Balance

The unencumbered cash balance is the unobligated resources of cash and time deposits of a fund.

Bonds Payable

All unmatured general obligation long-term liabilities of the County are accounted for in a permanent set of records.

Reimbursed Expense

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria:

1. the related disbursements were made in the current year on behalf of the payee
2. the item paid for was directly identifiable as having been used by or provided to the payee, and
3. the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Noxious Weed Supervisor – Most of the field reports were not signed by the landlord and/or the tenant.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

Boards and Associations

The following boards and associations have filed audit reports or agreed-upon procedures reports for the year ended December 31, 2012 with the Morton County Clerk, in accordance with provisions of K.S.A. 75-1120a:

Hospital Board  
Library Board  
Extension Council  
Fair Association

Note 2: Stewardship, Compliance and Accountability

Budgetary Information and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.



MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 2: Stewardship, Compliance and Accountability (Continued)

Budgetary Information and Tax Cycle (Continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Mental Health  
Development Disabled

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

All budgets must be filed with the County Clerk by August 25th. The County Clerk must calculate the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the Clerk certifies the tax roll to the County Treasurer, who prepares tax statements and receives payments.

These taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is credited to Morton County General Fund.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 2: Stewardship, Compliance and Accountability (Continued)

Budgetary Information and Tax Cycle (Continued)

Taxes levied to finance the budget are made available to Morton County, Kansas after the first of the year and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed annually.

Compliance with Kansas Statutes

1. Contrary to the provisions of K.S.A. 10-1117 and 79-2934, the required budget and encumbrance records were not maintained by the County Clerk for 2012.
2. There was sufficient cash to liquidate all claims outstanding at December 31, 2012.
3. The Director of Accounts and Reports waived the statutory requirement relating to the preparation of the financial statements and financial reports that conform to the generally accepted accounting principles.
4. Contrary to the provisions of K.S.A. 19-4206, the County Treasurer was provided blanket bond coverage.

Deficit Cash/Unencumbered Cash for Individual Funds

Unencumbered cash at December 31, 2012 was less than the amount budgeted carryover for the Equipment Reserve Fund in the amount of \$219,102.

Note 3: Deposits and Investments

K.S.A. 9-1401 establishes the depositories which may be used by Morton County. The statute requires banks eligible to hold Morton County's funds have a main or branch bank in the county in which Morton County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Morton County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits Morton County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. Morton County has no investment policy that would further limit its investment choices.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 3: Deposits and Investments (Continued)

Concentration of Credit Risk – State statutes place no limit on the amount Morton County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, Morton County's deposits may not be returned to it. State statutes require Morton County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Morton County Treasurer has a peak depository agreement with the bank. All deposits were legally secured at December 31, 2012.

At December 31, 2012, Morton County's carrying amount of deposits was \$16,419,954 and the bank balance was \$16,524,906. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance, \$500,000 was covered by federal depository insurance and \$16,024,906 was collateralized with securities held by the pledging financial institutions' agents in Morton County's name.

Custodial Credit Risk – Investments – For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, Morton County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Note 4: Interfund Transfers

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
Treasurer's Special Auto	General Fund	KSA 8-145	\$ 21,686
Emergency Medical	Emergency Medical Service		
Service	Equipment	KSA 12-110d	75,000
Road and Bridge	Special Highway Equipment	KSA 68-141g	115,000
Rural Fire	Rural Fire Equipment	KSA 19-3612c	65,000
Road and Bridge	Special Highway Improvement	KSA 68-141g	115,000

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 5: Defined Benefit Pension Plan

Plan Description

Morton County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The employer rate established for calendar year 2012 is 7.34%. Morton County employer contributions to KPERS for the years ending December 31, 2012, 2011 and 2010 were \$171,755, \$157,112 and \$129,023, respectively, equal to the statutory required contributions for each year.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 6: Other Long-Term Obligations from Operations

Compensated Absences

Work Week – For all employees covered by Morton County other than the Sheriff, Undersheriff and Deputies, who receive a salary or wages on a monthly basis, a work week shall consist of forty (40) hours. Designated employees with less than a forty (40) hour work week will be approved by the head of the department. No overtime, except when necessary, will be worked. For any time worked over regular hours for a specific week, time off, in a comparable amount, must be taken within the same pay period.

Overtime – Overtime, if necessary, will consist of hours worked in excess of the normal forty (40) hour work week, except for Deputies of the Sheriff. Overtime for Sheriff's deputies will consist of hours worked in excess of 171 hours per month.

- (a) Overtime will be paid at one and one-half (1 ½) times the regular hourly rate for each employee.
- (b) Resolution 87-6A shall govern payment of overtime to Sheriff's Dispatchers.

Part-Time Employees – Part-time employees and temporary employees will be paid on the basis of time actually worked and will not be entitled to receive pay for vacation or sick leave.

Compensation – Each Morton County employee shall receive his or her wages or salary twice monthly, on the sixteenth and first day of each month. If the sixteenth or first day of the month falls on Saturday or Sunday, payroll will be issued to employees on the last working day prior to the weekend.

Vacations – Vacation time for Morton County employees shall be allowed as follows:

Length of Service

Days of Vacation Accrued Annually

1st year	# of months worked previous year X .833
2-5 years	10 days
6-10 years	15 days
11+	20 days

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 6: Other Long-Term Obligations from Operations (Continued)

Compensated Absences (Continued)

Sick Leave – Each permanent full-time Morton County employee shall be allowed one day sick leave for every month of continuous employment. Such sick leave shall be accumulative from year to year to a maximum of ninety (90) days. Such accumulation shall not apply to probationary employees until the six (6) month probationary period has expired. Sick leave must be used for sickness or injury. It cannot be used for vacation time off.

- (a) If an employee uses all of his sick leave during an illness he may, subject to authorization from his immediate supervisor, use his unused vacation time during such illness.
- (b) In the event of illness, no sick leave exceeding three (3) days shall be allowed, unless the employee furnishes to his immediate supervisor a written statement from a physician, licensed and practicing medicine of the medical arts, certifying that the sickness has prevented the employee from working, and that employee is not physically able to return to work.
- (c) Upon termination of employment with Morton County, no employee shall receive pay for accumulated sick leave.
- (d) Each employee may take a day of sick leave to take a member of his or her family to the doctor or hospital.
- (e) Any time missed from work without vacation or sick leave will be deducted from wages.

Uncompensated Absences

Since all vacations must be taken and no provision for a carryover exists and there is no unused sick leave paid for, the County's uncompensated absence would be -0- at December 31, 2012.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 6: Other Long-Term Obligations from Operations (Continued)

Deferred Compensation

Morton County offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation assets, which are funded currently with third party investment companies, are not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County, subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant. Morton County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Morton County participates as a joint contract owner in a Group Variable Annuity Contract (K575 and any Successor Contract) issued by Aetna Life Insurance and Annuity Company to the State of Kansas on July 1, 1980. Morton County will offer its employees, as defined by KSA 1981 Supplement 74-4902, the right to participate in the State of Kansas Deferred Compensation Plan as adopted by Morton County pursuant to the Plan Joinder Agreement. The effective date of this election to adopt said State Plan shall be July 8, 1987, and the contract year applicable to the parties to this agreement for purposes of said Group Variable Annuity Contract shall be the period of twelve months commencing with either July 8, 1987 or any anniversary thereof.

The following is a summary of activity for the year ended December 31, 2012:

Beginning account value	\$317,559
Contributions	21,875
Withdrawals	(22,289)
Change in investment value	<u>43,434</u>
Ending account balance	<u>\$360,579</u>

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 6: Other Long-Term Obligations from Operations (Continued)

Other Post Employment Benefits

As provided by K.S.A. 12-5040, Morton County, Kansas allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, Morton County, Kansas is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), Morton County, Kansas makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 7: Risk Management

The County is exposed to various risks of loss to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, crime, liability and workers' compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the state to participate in Kansas Workers Risk Cooperative for Counties and Kansas County Association Multiline Pool, a public entity risk pool currently operating as a common risk management and insurance program for 35 and 34 participating members, respectively.

The County pays an annual premium to Kansas Workers Risk Cooperative for Counties and Kansas County Association Multiline Pool for its property, crime, liability and workers' compensation insurance coverage. The agreement to participate provides that the Kansas Workers Risk Cooperative for Counties and Kansas County Association Multiline Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$800,000 for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by Kansas Workers Risk Cooperative for Counties and Kansas County Association Multiline Pool management.

The County continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.



MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 8: Closure/Postclosure Landfill Liability

State and Federal laws and regulations require Morton County to place a final cover on the Morton County Landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, Morton County reports these closure and postclosure care costs as an operating expense in the year paid. The \$1,605,097 represents landfill closure and postclosure care liability at December 31, 2012. The County will recognize the remaining estimated costs of closure and postclosure care as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2012. The County is not required to currently accumulate funds to pay the future costs of closure and postclosure and has not done so. These future costs will be met when due by the allocation of general fund revenues, the issue of debt, or both. The County expects to close the landfill in the year 2030. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. There are 440 acres available for use of which 40 have been used.

The County has filed its financial assurance demonstration with the Kansas Department of Health and Environment.

Note 9: Subsequent Events

During the month of August 2013, Morton County has requested permission to issue no fund warrants from the State of Kansas on behalf of the Morton County Hospital.

Morton County's management has evaluated events and transactions through September 18, 2013, the date which the financial statement was available to be issued.

Note 10: Long-Term Debt

The government may issue general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are issued for only general government activities.

When issued these bonds are direct obligations and pledge the full faith and credit of the government. There were no principal and interest maturities on general obligation bonds at year end.

MORTON COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS

December 31, 2012

(Continued)

Note 10: Long-Term Debt (Continued)

Changes in long-term liabilities for the County for the year ended December 31, 2012 were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Refinanced '06 Issue	2.0-3.0%	11/15/10	\$2,550,000	09/01/16	<u>\$2,510,000</u>	<u>-</u>	<u>\$ (480,000)</u>	<u>\$ (480,000)</u>	<u>\$2,030,000</u>	<u>\$ 57,950</u>
Total Contractual Indebtedness					<u>\$2,510,000</u>	<u>-</u>	<u>\$ (480,000)</u>	<u>\$ (480,000)</u>	<u>\$2,030,000</u>	<u>\$ 57,950</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Total</u>
Principal:					
General Obligation Bonds	\$490,000	\$500,000	\$510,000	\$530,000	\$2,030,000
Interest:					
General Obligation Bonds	<u>48,350</u>	<u>38,550</u>	<u>28,550</u>	<u>13,250</u>	<u>128,700</u>
Total Principal and Interest	<u>\$538,350</u>	<u>\$538,550</u>	<u>\$538,550</u>	<u>\$543,250</u>	<u>\$2,158,700</u>

MORTON COUNTY, KANSAS

REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION

MORTON COUNTY, KANSAS

Schedule 1

SUMMARY OF EXPENDITURES – ACTUAL AND BUDGET  
REGULATORY BASIS

For the year ended December 31, 2012

<u>Funds</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Governmental Type Funds:			
General Fund	\$4,639,239	\$3,428,776	\$1,210,463
Special Purpose Funds:			
Road and Bridge	1,085,000	1,081,016	3,984
Extension Council	94,500	93,558	942
Conservation District	22,400	22,152	248
Mental Health	22,400	22,147	253
Developmental Disabled	14,000	13,643	357
Health	180,500	125,459	55,041
Emergency Medical Service	198,000	136,154	61,846
Hospital Maintenance	1,150,000	1,139,922	10,078
Council on Aging	120,709	115,532	5,177
Rural Fire District	128,600	124,116	4,484
Library Maintenance	230,500	228,407	2,093
Historical Records	87,000	86,889	111
Noxious Weed	120,900	93,228	27,672
Airport Maintenance	192,900	168,439	24,461
Employees' Benefits	1,440,000	1,226,468	213,532
Fair Maintenance	71,000	70,299	701
County Building	467,000	95,176	371,824
Special Alcohol and Drug Abuse	3,000	-	3,000
Equipment Reserve	575,000	100,125	474,875
Bond and Interest	537,950	537,950	-

MORTON COUNTY, KANSAS

Schedule 2

SCHEDULES OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

## MORTON COUNTY, KANSAS

Schedule 2-1

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$2,805,019	\$2,840,988	\$ (35,969)	\$2,943,938
Delinquent tax	16,703	10,000	6,703	10,749
Interest on delinquent taxes	9,711	15,000	(5,289)	24,905
Motor vehicle tax	<u>66,051</u>	<u>74,821</u>	<u>(8,770)</u>	<u>49,861</u>
Total taxes	<u>\$2,897,484</u>	<u>\$2,940,809</u>	<u>\$ (43,325)</u>	<u>\$3,029,453</u>
Intergovernmental:				
State – Severance tax	<u>\$ 167,555</u>	<u>\$ 125,000</u>	<u>\$ 42,555</u>	<u>\$ 196,601</u>
Licenses, Permits and Fees:				
Mortgage registration fees	\$ 29,209	\$ 22,000	\$ 7,209	\$ 19,206
Motor vehicle registration fees (KSA 8-145)	21,686	20,000	1,686	18,815
Officers' fees	<u>26,010</u>	<u>25,000</u>	<u>1,010</u>	<u>20,963</u>
Total licenses, permits & fees	<u>\$ 76,905</u>	<u>\$ 67,000</u>	<u>\$ 9,905</u>	<u>\$ 58,984</u>
Use of Money and Property:				
Interest on time deposits	\$ 24,415	\$ 125,000	\$ (100,585)	\$ 28,066
Rentals and grain sales	38,646	30,000	8,646	40,719
Royalties	<u>4,859</u>	<u>7,000</u>	<u>(2,141)</u>	<u>8,046</u>
Total use of money & property	<u>\$ 67,920</u>	<u>\$ 162,000</u>	<u>\$ (94,080)</u>	<u>\$ 76,831</u>
Other:				
Landfill receipts	\$ 1,041	\$ 30,000	\$ (28,959)	\$ 5,477
Other	29,725	25,000	4,725	37,269
Reimbursed expenses	39,486	-	39,486	48,506
Golf course	84,845	75,000	9,845	85,283
Register of Deeds Tech Funds	5,182	-	5,182	5,080
Civic Center	8,825	8,000	825	9,725
Law enforcement contracts	<u>38,912</u>	<u>45,000</u>	<u>(6,088)</u>	<u>41,988</u>
Total other	<u>\$ 208,016</u>	<u>\$ 183,000</u>	<u>\$ 25,016</u>	<u>\$ 233,328</u>
Total Cash Receipts	<u>\$3,417,880</u>	<u>\$3,477,809</u>	<u>\$ (59,929)</u>	<u>\$3,595,197</u>

MORTON COUNTY, KANSAS

Schedule 2-1  
(Continued)

GENERAL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

<u>Expenditures</u>	<u>Current Year</u>		<u>Variance Over (Under)</u>	<u>Prior Year Actual</u>
	<u>Actual</u>	<u>Budget</u>		
General Government:				
County Commissioners	\$ 57,585	\$ 39,900	\$ (17,685)	\$ 50,538
County Clerk	7,555	15,126	7,571	14,272
County Treasurer	8,814	16,055	7,241	10,548
County Attorney	51,096	30,300	(20,796)	43,913
Register of Deeds	16,922	11,700	(5,222)	16,296
Election Expense	31,674	34,000	2,326	10,959
Appraiser	118,319	125,100	6,781	113,963
Clerk of District Court	70,251	69,200	(1,051)	73,242
Courthouse General	218,509	349,400	130,891	244,632
Data Processing	50,532	54,568	4,036	53,438
Purchasing Department	26,458	19,320	(7,138)	21,094
Total general government	\$ <u>657,715</u>	\$ <u>764,669</u>	\$ <u>106,954</u>	\$ <u>652,895</u>
Public Safety:				
Sheriff	\$ 107,275	\$ 187,360	\$ 80,085	\$ 123,577
Juvenile detention	9,216	5,000	(4,216)	6,750
Total public safety	\$ <u>116,491</u>	\$ <u>192,360</u>	\$ <u>75,869</u>	\$ <u>130,327</u>
Environmental:				
Solid waste	\$ <u>48,229</u>	\$ <u>91,240</u>	\$ <u>43,011</u>	\$ <u>41,274</u>
Payroll Department	\$ <u>2,310,083</u>	\$ <u>2,650,000</u>	\$ <u>339,917</u>	\$ <u>2,236,805</u>
Economic Development	\$ <u>33,573</u>	\$ <u>35,550</u>	\$ <u>1,977</u>	\$ <u>17,930</u>
Golf Course	\$ <u>86,531</u>	\$ <u>77,630</u>	\$ <u>(8,901)</u>	\$ <u>73,699</u>
Civic Center	\$ <u>37,442</u>	\$ <u>59,800</u>	\$ <u>22,358</u>	\$ <u>46,184</u>
Other Appropriations:				
Appropriation – Other	\$ -	\$ 300,000	\$ 300,000	\$ -
Equipment reserve	-	200,000	200,000	275,000
WEKANDO – CVR	<u>138,712</u>	<u>267,990</u>	<u>129,278</u>	<u>150,988</u>
Total other	\$ <u>138,712</u>	\$ <u>767,990</u>	\$ <u>629,278</u>	\$ <u>425,988</u>
Total Expenditures	\$ <u>3,428,776</u>	\$ <u>4,639,239</u>	\$ <u>1,210,463</u>	\$ <u>3,625,102</u>
Cash Receipts Over (Under) Expenditures	\$ (10,896)			\$ (29,905)
Unencumbered Cash, Beginning	<u>1,578,369</u>			<u>1,608,274</u>
Unencumbered Cash, Ending	\$ <u>1,567,473</u>			\$ <u>1,578,369</u>

## MORTON COUNTY, KANSAS

Schedule 2-2

ROAD AND BRIDGE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Revenue:				
Ad valorem property tax	\$ (18)	\$ -	\$ (18)	\$ 204,807
Delinquent tax	1,928	1,012	916	1,864
Motor vehicle tax	<u>5,530</u>	<u>5,207</u>	<u>323</u>	<u>8,631</u>
Total taxes	<u>\$ 7,440</u>	<u>\$ 6,219</u>	<u>\$ 1,221</u>	<u>\$ 215,302</u>
Intergovernmental:				
Gas tax	\$ 196,602	\$ 195,000	\$ 1,602	\$ 201,428
County Equalization Fund	1,932	4,500	(2,568)	3,979
Submarginal land	<u>984,783</u>	<u>650,000</u>	<u>334,783</u>	<u>758,173</u>
Total intergovernmental	<u>\$1,183,317</u>	<u>\$ 849,500</u>	<u>\$ 333,817</u>	<u>\$ 963,580</u>
Charges for Services:				
County Engineer	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ 39,029</u>
Other:				
Miscellaneous	\$ -	-	\$ -	\$ 49,301
Sale of equipment	-	-	-	43,325
Insurance proceeds	-	-	-	36,634
Grants and gifts	<u>881</u>	<u>-</u>	<u>881</u>	<u>43</u>
Total other	<u>\$ 881</u>	<u>-</u>	<u>\$ 881</u>	<u>\$ 129,303</u>
Total Cash Receipts	<u>\$1,191,638</u>	<u>\$ 855,719</u>	<u>\$ 335,919</u>	<u>\$1,347,214</u>
<u>Expenditures</u>				
Transportation – Highways:				
Contractual services	\$ 94,892	\$ 75,000	\$ (19,892)	\$ 39,736
Commodities	756,124	700,000	(56,124)	561,808
Capital outlay	-	310,000	310,000	-
Transfer – Special Highway	115,000	-	(115,000)	400,000
Transfer – Special Equipment	<u>115,000</u>	<u>-</u>	<u>(115,000)</u>	<u>-</u>
Total Expenditures	<u>\$1,081,016</u>	<u>\$1,085,000</u>	<u>\$ 3,984</u>	<u>\$1,001,544</u>
Cash Receipts Over (Under) Expenditures	\$ 110,622			\$ 345,670
Unencumbered Cash, Beginning	<u>369,266</u>			<u>23,596</u>
Unencumbered Cash, Ending	<u>\$ 479,888</u>			<u>\$ 369,266</u>



MORTON COUNTY, KANSAS

Schedule 2-3

EXTENSION COUNCIL FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 90,674	\$ 91,790	\$ (1,116)	\$ 90,966
Delinquent tax	614	400	214	514
Motor vehicle tax	<u>2,270</u>	<u>2,310</u>	<u>(40)</u>	<u>2,380</u>
Total Cash Receipts	\$ 93,558	\$ <u>94,500</u>	\$ <u>(942)</u>	\$ 93,860
<u>Expenditures</u>				
Natural Resources:				
Appropriations – Extension Council	<u>93,558</u>	\$ <u>94,500</u>	\$ <u>942</u>	<u>93,860</u>
Cash Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

MORTON COUNTY, KANSAS

Schedule 2-4

CONSERVATION DISTRICT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 21,469	\$ 21,754	\$ (285)	\$ 21,435
Delinquent tax	146	100	46	123
Motor vehicle tax	<u>537</u>	<u>546</u>	<u>(9)</u>	<u>573</u>
Total Cash Receipts	\$ 22,152	\$ <u>22,400</u>	\$ <u>(248)</u>	\$ 22,131
<u>Expenditures</u>				
Natural Resources:				
Appropriation to District	<u>22,152</u>	\$ <u>22,400</u>	\$ <u>248</u>	<u>22,131</u>
Cash Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

MORTON COUNTY, KANSAS

Schedule 2-5

MENTAL HEALTH FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012  
 (with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 21,469	\$ 21,754	\$ (285)	\$ 21,435
Delinquent tax	141	100	41	120
Motor vehicle tax	<u>537</u>	<u>546</u>	<u>(9)</u>	<u>573</u>
Total Cash Receipts	\$ 22,147	\$ <u>22,400</u>	\$ <u>(253)</u>	\$ 22,128
<u>Expenditures</u>				
Health:				
Appropriations – Area Mental Health	<u>22,147</u>	\$ <u>22,400</u>	\$ <u>253</u>	<u>22,128</u>
Cash Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

MORTON COUNTY, KANSAS

Schedule 2-6

DEVELOPMENTAL DISABLED FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 13,334	\$ 13,609	\$ (275)	\$ 13,397
Delinquent tax	98	50	48	83
Motor vehicle tax	<u>339</u>	<u>341</u>	<u>(2)</u>	<u>365</u>
Total Cash Receipts	\$ 13,771	\$ <u>14,000</u>	\$ <u>(229)</u>	\$ 13,845
<u>Expenditures</u>				
Health:				
Contractual services	<u>13,643</u>	\$ <u>14,000</u>	\$ <u>357</u>	<u>14,000</u>
Cash Receipts Over (Under) Expenditures	\$ 128			\$ (155)
Unencumbered Cash, Beginning	<u>37</u>			<u>192</u>
Unencumbered Cash, Ending	\$ <u>165</u>			\$ <u>37</u>

MORTON COUNTY, KANSAS

Schedule 2-7

HEALTH FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Revenue:				
Delinquent tax	\$ <u>77</u>	<u>-</u>	\$ <u>77</u>	\$ <u>41</u>
Other:				
Grants	\$ <u>3,283</u>	\$ <u>15,000</u>	\$ <u>(11,717)</u>	\$ <u>8,530</u>
Charges for sales and services	<u>139,568</u>	<u>60,000</u>	<u>79,568</u>	<u>118,562</u>
Total other	<u>\$142,851</u>	<u>\$ 75,000</u>	<u>\$ 67,851</u>	<u>\$127,092</u>
Total Cash Receipts	<u>\$142,928</u>	<u>\$ 75,000</u>	<u>\$ 67,928</u>	<u>\$127,133</u>
<u>Expenditures</u>				
Health:				
Contractual services	\$ <u>45,024</u>	\$ <u>42,461</u>	\$ <u>(2,563)</u>	\$ <u>43,313</u>
Commodities	<u>74,116</u>	<u>59,250</u>	<u>(14,866)</u>	<u>50,166</u>
Capital outlay	<u>6,319</u>	<u>78,789</u>	<u>72,470</u>	<u>2,264</u>
Total Expenditures	<u>\$125,459</u>	<u>\$180,500</u>	<u>\$ 55,041</u>	<u>\$ 95,743</u>
Cash Receipts Over (Under) Expenditures	\$ <u>17,469</u>			\$ <u>31,390</u>
Unencumbered Cash, Beginning	<u>177,535</u>			<u>146,145</u>
Unencumbered Cash, Ending	<u>\$195,004</u>			<u>\$177,535</u>

MORTON COUNTY, KANSAS

Schedule 2-8

EMERGENCY MEDICAL SERVICE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Delinquent tax	\$ 86	\$ 50	\$ 36	\$ 73
Motor vehicle tax	-	-	-	195
Total taxes	<u>\$ 86</u>	<u>\$ 50</u>	<u>\$ 36</u>	<u>\$ 268</u>
Other:				
Grants and gifts	\$ 3,008	\$ -	\$ 3,008	\$ 27,384
Charges for services	111,030	75,000	36,030	190,459
Total other	<u>\$114,038</u>	<u>\$ 75,000</u>	<u>\$ 39,038</u>	<u>\$217,843</u>
Total Cash Receipts	<u>\$114,124</u>	<u>\$ 75,050</u>	<u>\$ 39,074</u>	<u>\$218,111</u>
<u>Expenditures</u>				
Health:				
Contractual services	\$ 21,601	\$ 24,900	\$ 3,299	\$ 23,807
Commodities	26,879	31,200	4,321	26,219
Capital outlay	7,464	141,900	134,436	22,816
Grants and gifts	5,210	-	(5,210)	-
Transfer – Emergency Medical				
Service Equipment Fund	<u>75,000</u>	<u>-</u>	<u>(75,000)</u>	<u>30,000</u>
Total Expenditures	<u>\$136,154</u>	<u>\$198,000</u>	<u>\$ 61,846</u>	<u>\$102,842</u>
Cash Receipts Over (Under) Expenditures	\$ (22,030)			\$115,269
Unencumbered Cash, Beginning	<u>153,641</u>			<u>38,372</u>
Unencumbered Cash, Ending	<u>\$131,611</u>			<u>\$153,641</u>

MORTON COUNTY, KANSAS

Schedule 2-9

HOSPITAL MAINTENANCE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$1,069,559	\$1,082,421	\$ (12,862)	\$1,117,353
Delinquent tax	6,524	4,000	2,524	4,346
Motor vehicle tax	<u>25,324</u>	<u>28,376</u>	<u>(3,052)</u>	<u>19,915</u>
Total Cash Receipts	\$1,101,407	<u>\$1,114,797</u>	<u>\$ (13,390)</u>	\$1,141,614
<u>Expenditures</u>				
Hospital – Appropriations	<u>1,139,922</u>	<u>\$1,150,000</u>	<u>\$ 10,078</u>	<u>1,150,000</u>
Cash Receipts Over (Under) Expenditures \$	(38,515)			\$ (8,386)
Unencumbered Cash, Beginning	<u>38,515</u>			<u>46,901</u>
Unencumbered Cash, Ending	<u>-</u>			<u>\$ 38,515</u>

MORTON COUNTY, KANSAS

Schedule 2-10

COUNCIL ON AGING FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 87,475	\$ 88,456	\$ (981)	\$ 56,801
Delinquent tax	474	400	74	445
Motor vehicle tax	<u>1,584</u>	<u>1,443</u>	<u>141</u>	<u>1,875</u>
Total taxes	<u>\$ 89,533</u>	<u>\$ 90,299</u>	<u>\$ (766)</u>	<u>\$ 59,121</u>
Other:				
Grants and gifts	\$ 425	\$ -	\$ 425	\$ 14,781
Miscellaneous income	<u>3,600</u>	<u>3,600</u>	<u>-</u>	<u>3,600</u>
Total other	<u>\$ 4,025</u>	<u>\$ 3,600</u>	<u>\$ 425</u>	<u>\$ 18,381</u>
Total Cash Receipts	<u>\$ 93,558</u>	<u>\$ 93,899</u>	<u>\$ (341)</u>	<u>\$ 77,502</u>
<u>Expenditures</u>				
Social Services:				
Personal services	\$ 5,115	\$ 8,712	\$ 3,597	\$ 5,088
Contractual services	101,129	92,897	(8,232)	98,759
Commodities	8,560	16,100	7,540	7,375
Capital outlay	<u>728</u>	<u>3,000</u>	<u>2,272</u>	<u>9,879</u>
Total Expenditures	<u>\$115,532</u>	<u>\$120,709</u>	<u>\$ 5,177</u>	<u>\$121,101</u>
Cash Receipts Over (Under) Expenditures	\$ (21,974)			\$ (43,599)
Unencumbered Cash, Beginning	<u>31,440</u>			<u>75,039</u>
Unencumbered Cash, Ending	<u>\$ 9,466</u>			<u>\$ 31,440</u>



MORTON COUNTY, KANSAS

Schedule 2-11

RURAL FIRE DISTRICT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
<u>Cash Receipts</u>			<u>(Under)</u>	<u>Actual</u>
Taxes and Shared Revenue:				
Ad valorem property tax	\$108,808	\$110,145	\$ (1,337)	\$117,894
Delinquent tax	753	500	253	619
Motor vehicle tax	<u>2,951</u>	<u>2,996</u>	<u>(45)</u>	<u>2,841</u>
Total taxes	<u>\$112,512</u>	<u>\$113,641</u>	<u>\$ (1,129)</u>	<u>\$121,354</u>
Other:				
Grants and gifts	\$ 1,000	-	\$ 1,000	\$ 500
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,636</u>
Total other	<u>\$ 1,000</u>	<u>-</u>	<u>\$ 1,000</u>	<u>\$ 45,136</u>
Total Cash Receipts	<u>\$113,512</u>	<u>\$113,641</u>	<u>\$ (129)</u>	<u>\$166,490</u>
<u>Expenditures</u>				
Public Safety – Fire Protection:				
Contractual services	\$ 39,536	\$ 69,000	\$ 29,464	\$ 55,058
Commodities	10,967	22,600	11,633	13,867
Capital outlay	8,613	37,000	28,387	26,933
Transfer:				
Rural Fire Equipment Fund	<u>65,000</u>	<u>-</u>	<u>(65,000)</u>	<u>28,000</u>
Total Expenditures	<u>\$124,116</u>	<u>\$128,600</u>	<u>\$ 4,484</u>	<u>\$123,858</u>
Cash Receipts Over (Under) Expenditures	\$ (10,604)			\$ 42,632
Unencumbered Cash, Beginning	<u>44,554</u>			<u>1,922</u>
Unencumbered Cash, Ending	<u>\$ 33,950</u>			<u>\$ 44,554</u>

MORTON COUNTY, KANSAS

Schedule 2-12

LIBRARY MAINTENANCE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$221,217	\$223,813	\$ (2,596)	\$223,863
Delinquent tax	1,527	1,000	527	1,314
Motor vehicle tax	<u>5,663</u>	<u>5,687</u>	<u>(24)</u>	<u>6,109</u>
Total Cash Receipts	\$228,407	<u>\$230,500</u>	<u>\$ (2,093)</u>	\$231,286
<u>Expenditures</u>				
Library:				
Appropriations to Board	<u>228,407</u>	<u>\$230,500</u>	<u>\$ 2,093</u>	<u>231,286</u>
Cash Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

MORTON COUNTY, KANSAS

Schedule 2-13

HISTORICAL RECORDS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 84,007	\$ 85,048	\$ (1,041)	\$ 76,765
Delinquent tax	517	-	517	449
Motor vehicle tax	1,944	1,952	(8)	2,115
Miscellaneous	<u>421</u>	<u>-</u>	<u>421</u>	<u>-</u>
Total Cash Receipts	\$ 86,889	<u>\$ 87,000</u>	<u>\$ (111)</u>	\$ 79,329
<u>Expenditures</u>				
Appropriations to Board	<u>86,889</u>	<u>\$ 87,000</u>	<u>\$ 111</u>	<u>79,329</u>
Cash Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

MORTON COUNTY, KANSAS

Schedule 2-14

NOXIOUS WEED FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ (1)	\$ -	\$ (1)	\$ 2,006
Delinquent tax	112	50	62	153
Motor vehicle tax	<u>204</u>	<u>53</u>	<u>151</u>	<u>661</u>
Total taxes	\$ 315	\$ 103	\$ 212	\$ 2,820
Other:				
Charges for sales and services	<u>67,525</u>	<u>74,000</u>	<u>(6,475)</u>	<u>29,449</u>
Total Cash Receipts	<u>\$ 67,840</u>	<u>\$ 74,103</u>	<u>\$ (6,263)</u>	<u>\$ 32,269</u>
<u>Expenditures</u>				
Natural Resources:				
Contractual services	\$ 5,230	\$ 5,900	\$ 670	\$ 4,736
Commodities	85,857	115,000	29,143	46,089
Capital outlay	<u>2,141</u>	<u>-</u>	<u>(2,141)</u>	<u>17,839</u>
Total Expenditures	<u>\$ 93,228</u>	<u>\$120,900</u>	<u>\$ 27,672</u>	<u>\$ 68,664</u>
Cash Receipts Over (Under) Expenditures	\$ (25,388)			\$ (36,395)
Unencumbered Cash, Beginning	<u>62,791</u>			<u>99,186</u>
Unencumbered Cash, Ending	<u>\$ 37,403</u>			<u>\$ 62,791</u>

MORTON COUNTY, KANSAS

Schedule 2-15

AIRPORT MAINTENANCE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$187,623	\$189,872	\$ (2,249)	\$115,225
Back tax collections	487	100	387	142
Motor vehicle tax	<u>2,228</u>	<u>2,928</u>	<u>(700)</u>	<u>726</u>
Total taxes	\$190,338	\$192,900	\$ (2,562)	\$116,093
Grants	113,387	-	113,387	-
Lease income/City of Elkhart	<u>5,403</u>	<u>-</u>	<u>5,403</u>	<u>5,165</u>
Total Cash Receipts	<u>\$309,128</u>	<u>\$192,900</u>	<u>\$ 116,228</u>	<u>\$121,258</u>
<u>Expenditures</u>				
Transportation – Airport:				
Personal services	\$ 10,897	\$ 14,300	\$ 3,403	\$ 13,950
Commodities	5,149	5,000	(149)	1,407
Contractual services	42,291	169,600	127,309	83,954
Capital outlay	<u>110,102</u>	<u>4,000</u>	<u>(106,102)</u>	<u>30,736</u>
Total Expenditures	<u>\$168,439</u>	<u>\$192,900</u>	<u>\$ 24,461</u>	<u>\$130,047</u>
Cash Receipts Over (Under) Expenditures	\$140,689			\$ (8,789)
Unencumbered Cash, Beginning	<u>4,908</u>			<u>13,697</u>
Unencumbered Cash, Ending	<u>\$145,597</u>			<u>\$ 4,908</u>

MORTON COUNTY, KANSAS

Schedule 2-16

EMPLOYEES' BENEFITS FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$1,155,943	\$1,169,869	\$ (13,926)	\$1,590,574
Delinquent tax	8,490	-	8,490	4,983
Motor vehicle tax	<u>34,752</u>	<u>40,393</u>	<u>(5,641)</u>	<u>23,022</u>
Total taxes	\$1,199,185	\$1,210,262	\$ (11,077)	\$1,618,579
Other:				
Reimbursed expenses	<u>1,760</u>	<u>-</u>	<u>1,760</u>	<u>2,637</u>
Total Cash Receipts	<u>\$1,200,945</u>	<u>\$1,210,262</u>	<u>\$ (9,317)</u>	<u>\$1,621,216</u>
<u>Expenditures</u>				
Employees' Benefits:				
Social Security	\$ 172,747	\$ 190,000	\$ 17,253	\$ 167,170
KPERS	169,766	160,000	(9,766)	153,804
Unemployment	13,761	10,000	(3,761)	5,486
Workman's Comp.	55,575	70,000	14,425	66,732
Life insurance	6,386	10,000	3,614	7,097
Health insurance	<u>808,233</u>	<u>1,000,000</u>	<u>191,767</u>	<u>894,863</u>
Total Expenditures	<u>\$1,226,468</u>	<u>\$1,440,000</u>	<u>\$213,532</u>	<u>\$1,295,152</u>
Cash Receipts Over (Under) Expenditures	\$ (25,523)			\$ 326,064
Unencumbered Cash, Beginning	<u>357,974</u>			<u>31,910</u>
Unencumbered Cash, Ending	<u>\$ 332,451</u>			<u>\$ 357,974</u>

MORTON COUNTY, KANSAS

Schedule 2-17

FAIR MAINTENANCE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012  
 (with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$ 68,406	\$ 69,229	\$ (823)	\$ 59,885
Delinquent tax	405	250	155	337
Motor vehicle tax	<u>1,488</u>	<u>1,521</u>	<u>(33)</u>	<u>1,557</u>
Total Cash Receipts	\$ 70,299	\$ <u>71,000</u>	\$ <u>(701)</u>	\$ 61,779
<u>Expenditures</u>				
Natural Resources:				
Appropriations to Board	<u>70,299</u>	\$ <u>71,000</u>	\$ <u>701</u>	<u>61,779</u>
Cash Receipts Over (Under) Expenditures	-			-
Unencumbered Cash, Beginning	<u>-</u>			<u>-</u>
Unencumbered Cash, Ending	<u>-</u>			<u>-</u>

MORTON COUNTY, KANSAS

Schedule 2-18

COUNTY BUILDING FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$132,407	\$133,995	\$ (1,588)	\$139,719
Delinquent tax	1,315	1,000	315	1,418
Motor vehicle tax	4,228	3,549	679	6,350
Other:				
Insurance proceeds	<u>15,383</u>	<u>-</u>	<u>15,383</u>	<u>-</u>
Total Cash Receipts	\$153,333	<u>\$138,544</u>	<u>\$ 14,789</u>	\$147,487
<u>Expenditures</u>				
General Government:				
Building maintenance and acquisition	<u>95,176</u>	<u>\$467,000</u>	<u>\$371,824</u>	<u>62,325</u>
Cash Receipts Over (Under) Expenditures	\$ 58,157			\$ 85,162
Unencumbered Cash, Beginning	<u>566,263</u>			<u>481,101</u>
Unencumbered Cash, Ending	<u>\$624,420</u>			<u>\$566,263</u>



MORTON COUNTY, KANSAS

Schedule 2-19

SPECIAL ALCOHOL AND DRUG ABUSE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Cash Receipts</u>				
Intergovernmental:				
State of Kansas	\$ 1,294	\$ <u>2,000</u>	\$ <u>(706)</u>	\$ 1,573
<u>Expenditures</u>				
Drug and alcohol abuse	<u>-</u>	\$ <u>3,000</u>	\$ <u>3,000</u>	<u>2,700</u>
Cash Receipts Over (Under) Expenditures	\$ 1,294			\$ (1,127)
Unencumbered Cash, Beginning	<u>817</u>			<u>1,944</u>
Unencumbered Cash, Ending	\$ <u>2,111</u>			\$ <u>817</u>

MORTON COUNTY, KANSAS

Schedule 2-20

EQUIPMENT RESERVE FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Interfund Transfer:				
General Fund	\$ -	\$200,000	\$ (200,000)	\$275,000
Miscellaneous	<u>2,700</u>	<u>-</u>	<u>2,700</u>	<u>192</u>
Total Cash Receipts	\$ 2,700	<u>\$200,000</u>	<u>\$ (197,300)</u>	\$275,192
<u>Expenditures</u>				
Capital outlay	<u>100,125</u>	<u>\$575,000</u>	<u>\$ 474,875</u>	<u>13,274</u>
Cash Receipts Over (Under) Expenditures	\$ (97,425)			\$261,918
Unencumbered Cash, Beginning	<u>607,804</u>			<u>345,886</u>
Unencumbered Cash, Ending	<u>\$510,379</u>			<u>\$607,804</u>

MORTON COUNTY, KANSAS

Schedule 2-21

BOND AND INTEREST FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
ACTUAL AND BUDGET – REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Cash Receipts</u>				
Taxes and Shared Revenue:				
Ad valorem property tax	\$439,898	\$445,149	\$ (5,251)	\$540,754
Delinquent tax	3,068	2,000	1,068	2,132
Motor vehicle tax	12,462	13,725	(1,263)	9,998
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,378</u>
Total Cash Receipts	<u>\$455,428</u>	<u>\$460,874</u>	<u>\$ (5,446)</u>	<u>\$560,262</u>
<u>Expenditures</u>				
Principal	\$480,000	\$480,000	-	\$480,000
Interest	<u>57,950</u>	<u>57,950</u>	<u>-</u>	<u>64,274</u>
Total Expenditures	<u>\$537,950</u>	<u>\$537,950</u>	<u>-</u>	<u>\$544,274</u>
Cash Receipts Over (Under) Expenditures	\$ (82,522)			\$ 15,988
Unencumbered Cash, Beginning	<u>97,685</u>			<u>81,697</u>
Unencumbered Cash, Ending	<u>\$ 15,163</u>			<u>\$ 97,685</u>

MORTON COUNTY, KANSAS

Schedule 2  
(Continued)

SCHEDULES OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS  
For the year ended December 31, 2012

MORTON COUNTY, KANSAS

Schedule 2-22

SPECIAL HIGHWAY IMPROVEMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Transfer from Road and Bridge	\$ 115,000	\$200,000
Grant	<u>19,500</u>	<u>-</u>
Total Cash Receipts	\$ 134,500	\$200,000
<u>Expenditures</u>		
Capital outlay	<u>731,001</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ (596,501)	\$200,000
Unencumbered Cash, Beginning	<u>958,641</u>	<u>758,641</u>
Unencumbered Cash, Ending	\$ <u>362,140</u>	\$ <u>958,641</u>

MORTON COUNTY, KANSAS

Schedule 2-23

SPECIAL HIGHWAY EQUIPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Transfer from Road and Bridge	\$ 115,000	\$ 200,000
<u>Expenditures</u>		
Capital outlay	<u>1,433,653</u>	<u>91,139</u>
Cash Receipts Over (Under) Expenditures	\$ (1,318,653)	\$ 108,861
Unencumbered Cash, Beginning	<u>1,556,766</u>	<u>1,447,905</u>
Unencumbered Cash, Ending	\$ <u>238,113</u>	\$ <u>1,556,766</u>

MORTON COUNTY, KANSAS

Schedule 2-24

RURAL FIRE EQUIPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Transfer from Rural Fire Fund	\$ 65,000	\$ 28,000
<u>Expenditures</u>		
Capital outlay	<u>2,054</u>	<u>74,718</u>
Cash Receipts Over (Under) Expenditures	\$ 62,946	\$ (46,718)
Unencumbered Cash, Beginning	<u>278,051</u>	<u>324,769</u>
Unencumbered Cash, Ending	<u>\$340,997</u>	<u>\$278,051</u>

MORTON COUNTY, KANSAS

Schedule 2-25

EMERGENCY MEDICAL SERVICE EQUIPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Transfer from Emergency Medical Service Fund	\$ 75,000	\$ 30,000
Miscellaneous	<u>5,250</u>	<u>-</u>
Total Cash Receipts	\$ 80,250	\$ 30,000
<u>Expenditures</u>		
Ambulance equipment	<u>81,258</u>	<u>17,372</u>
Cash Receipts Over (Under) Expenditures	\$ (1,008)	\$ 12,628
Unencumbered Cash, Beginning	<u>639,007</u>	<u>626,379</u>
Unencumbered Cash, Ending	<u>\$637,999</u>	<u>\$639,007</u>



MORTON COUNTY, KANSAS

Schedule 2-26

NOXIOUS WEED EQUIPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>	\$ -	\$ -
<u>Expenditures</u>		
Capital outlay	<u>1,026</u>	<u>1,007</u>
Cash Receipts Over (Under) Expenditures	\$ (1,026)	\$ (1,007)
Unencumbered Cash, Beginning	<u>51,115</u>	<u>52,122</u>
Unencumbered Cash, Ending	<u>\$ 50,089</u>	<u>\$ 51,115</u>

MORTON COUNTY, KANSAS

Schedule 2-27

TREASURER'S SPECIAL AUTO FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Charges for Services:		
Treasurer's Fees:		
Motor vehicle licenses	\$ 31,107	\$ 30,870
Isolated and compensating sales tax	<u>77</u>	<u>224</u>
Total Cash Receipts	\$ <u>31,184</u>	\$ <u>31,094</u>
<u>Expenditures</u>		
General Government	\$ 9,498	\$ 12,279
Amount due General Fund (KSA 8-145)	<u>21,686</u>	<u>18,815</u>
Total Expenditures	\$ <u>31,184</u>	\$ <u>31,094</u>
Cash Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>-</u>	<u>-</u>

MORTON COUNTY, KANSAS

Schedule 2-28

PROSECUTOR'S TRAINING FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Charges for Services:		
Docket fees from District Court	\$ 370	\$ 313
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ 370	\$ 313
Unencumbered Cash, Beginning	<u>4,227</u>	<u>3,914</u>
Unencumbered Cash, Ending	<u>\$ 4,597</u>	<u>\$ 4,227</u>

MORTON COUNTY, KANSAS

Schedule 2-29

COUNTY ATTORNEY DIVERSION FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Charges for Services:		
Docket fees from District Court	\$ <u>22,747</u>	\$ <u>20,717</u>
<u>Expenditures</u>		
Contractual services	\$ 9,320	\$ 16,790
Commodities	8,439	6,843
Capital outlay	<u>2,687</u>	<u>1,920</u>
Total Expenditures	\$ <u>20,446</u>	\$ <u>25,553</u>
Cash Receipts Over (Under) Expenditures	\$ 2,301	\$ (4,836)
Unencumbered Cash, Beginning	<u>20,992</u>	<u>25,828</u>
Unencumbered Cash, Ending	\$ <u>23,293</u>	\$ <u>20,992</u>

MORTON COUNTY, KANSAS

Schedule 2-30

LAW LIBRARY FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Charges for Services:		
Docket fees from District Court/Dues	\$ 11,808	\$ 12,566
<u>Expenditures</u>		
Contractual services	<u>10,468</u>	<u>11,222</u>
Cash Receipts Over (Under) Expenditures	\$ 1,340	\$ 1,344
Unencumbered Cash, Beginning	<u>1,521</u>	<u>177</u>
Unencumbered Cash, Ending	<u>\$ 2,861</u>	<u>\$ 1,521</u>

MORTON COUNTY, KANSAS

Schedule 2-31

SPECIAL ECONOMIC DEVELOPMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Rent on building	\$ 14,250	\$ 11,600
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ 14,250	\$ 11,600
Unencumbered Cash, Beginning	<u>53,383</u>	<u>41,783</u>
Unencumbered Cash, Ending	<u>\$ 67,633</u>	<u>\$ 53,383</u>

MORTON COUNTY, KANSAS

Schedule 2-32

BIOTERRORISM FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Grant	\$ <u>5,433</u>	\$ <u>8,707</u>
<u>Expenditures</u>		
Contractual services	\$ 5,008	\$ 5,744
Commodities	510	2,956
Capital outlay	<u>-</u>	<u>1,345</u>
Total Expenditures	\$ <u>5,518</u>	\$ <u>10,045</u>
Cash Receipts Over (Under) Expenditures	\$ (85)	\$ (1,338)
Unencumbered Cash, Beginning	<u>11,261</u>	<u>12,599</u>
Unencumbered Cash, Ending	\$ <u>11,176</u>	\$ <u>11,261</u>

MORTON COUNTY, KANSAS

Schedule 2-33

LOCAL E911  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Grants and gifts	\$ 11,248	\$ 15,438
Local fee revenue	<u>40,589</u>	<u>6,363</u>
Total Cash Receipts	\$ 51,837	\$ 21,801
<u>Expenditures</u>		
Contractual services	<u>10,605</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ 41,232	\$ 21,801
Unencumbered Cash, Beginning	<u>63,033</u>	<u>41,232</u>
Unencumbered Cash, Ending	<u>\$104,265</u>	<u>\$ 63,033</u>



MORTON COUNTY, KANSAS

Schedule 2-34

SPECIAL LAW ENFORCEMENT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Miscellaneous	\$ 1,082	\$ 662
<u>Expenditures</u>	<u>-</u>	<u>-</u>
Cash Receipts Over (Under) Expenditures	\$ 1,082	\$ 662
Unencumbered Cash, Beginning	<u>3,606</u>	<u>2,944</u>
Unencumbered Cash, Ending	<u>\$ 4,688</u>	<u>\$ 3,606</u>

MORTON COUNTY, KANSAS

Schedule 2-35

AIRPORT PROJECT FUND  
SCHEDULE OF RECEIPTS AND EXPENDITURES  
REGULATORY BASIS

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>2012</u>	<u>2011</u>
<u>Cash Receipts</u>		
Grant	\$ 47,180	\$1,741,527
Entity share	<u>-</u>	<u>30,736</u>
Total Cash Receipts	\$ 47,180	\$1,772,263
<u>Expenditures</u>		
Capital outlay	<u>-</u>	<u>1,706,636</u>
Cash Receipts Over (Under) Expenditures	\$ 47,180	\$ 65,627
Unencumbered Cash, Beginning	<u>(47,180)</u>	<u>(112,807)</u>
Unencumbered Cash, Ending	<u>-</u>	\$ <u>(47,180)</u>

## MORTON COUNTY, KANSAS

Schedule 3AGENCY FUNDSSUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS

For the year ended December 31, 2012

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributable Funds:				
Ad valorem property tax	\$ 7,971,910	\$13,417,930	\$13,561,892	\$ 7,827,948
Ground water tax	-	29,926	29,926	-
Delinquent real estate tax	51,009	28,568	51,009	28,568
Delinquent personal property tax	57,021	50,685	60,780	46,926
Partial payments – Delinquent tax	4,305	8,963	8,645	4,623
Motor vehicle tax	70,646	412,941	393,166	90,421
Recreational vehicle tax	2,219	10,435	10,660	1,994
Submarginal land	<u>-</u>	<u>949,652</u>	<u>949,652</u>	<u>-</u>
Total Distributable Funds	<u>\$ 8,157,110</u>	<u>\$14,909,100</u>	<u>\$15,065,730</u>	<u>\$ 8,000,480</u>
State Funds:				
Compensating and isolated sales tax	\$ 20,578	\$ 244,587	\$ 254,679	\$ 10,486
Motor vehicle tags	262	228,906	228,947	221
Driver license fees	154	12,342	12,496	-
State Educational/Institutional Building	<u>(532)</u>	<u>206,146</u>	<u>206,142</u>	<u>(528)</u>
Total State Funds	<u>\$ 20,462</u>	<u>\$ 691,981</u>	<u>\$ 702,264</u>	<u>\$ 10,179</u>

MORTON COUNTY, KANSAS

Schedule 3  
(Continued)

AGENCY FUNDS  
SUMMARY OF RECEIPTS AND DISBURSEMENTS – REGULATORY BASIS  
For the year ended December 31, 2012

<u>Funds</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Subdivision Funds:				
Cities	\$ -	\$ 993,904	\$ 993,904	\$ -
Cemeteries	-	158,029	158,029	-
Townships	7,330	43,163	43,163	7,330
Schools	<u>63,236</u>	<u>6,097,898</u>	<u>6,131,569</u>	<u>29,565</u>
Total Subdivision Funds	\$ <u>70,566</u>	\$ <u>7,292,994</u>	\$ <u>7,326,665</u>	\$ <u>36,895</u>
Other Agency Funds:				
Civic Center Deposit	\$ 3,635	\$ 21,080	\$ 22,990	\$ 1,725
Payroll Clearing	53,675	633,168	636,930	49,913
Revolving Micro Loan	73,976	6,491	580	79,887
Bad checks	-	1,076	1,076	-
Change checks	-	2,510,885	2,510,885	-
Oil and gas depletion	-	1,561,100	-	1,561,100
Clerk of District Court	<u>37,291</u>	<u>145,338</u>	<u>164,413</u>	<u>18,216</u>
Total Other Agency Funds	\$ <u>168,577</u>	\$ <u>4,879,138</u>	\$ <u>3,336,874</u>	\$ <u>1,710,841</u>
Grand Total	\$ <u>8,416,715</u>	\$ <u>27,773,213</u>	\$ <u>26,431,533</u>	\$ <u>9,758,395</u>

MORTON COUNTY, KANSAS

SUPPLEMENTARY INFORMATION

## MORTON COUNTY, KANSAS

Schedule 4

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2012

(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>County Commissioners</u>				
Contractual services	\$ 57,120	\$ 36,400	\$ (20,720)	\$ 47,829
Commodities	<u>465</u>	<u>3,500</u>	<u>3,035</u>	<u>2,709</u>
Totals	<u>\$ 57,585</u>	<u>\$ 39,900</u>	<u>\$ (17,685)</u>	<u>\$ 50,538</u>
<u>County Clerk</u>				
Contractual services	\$ 5,826	\$ 11,626	\$ 5,800	\$ 11,857
Commodities	<u>1,729</u>	<u>3,500</u>	<u>1,771</u>	<u>2,415</u>
Totals	<u>\$ 7,555</u>	<u>\$ 15,126</u>	<u>\$ 7,571</u>	<u>\$ 14,272</u>
<u>County Treasurer</u>				
Contractual services	\$ 6,549	\$ 10,930	\$ 4,381	\$ 7,675
Commodities	<u>2,265</u>	<u>5,125</u>	<u>2,860</u>	<u>2,873</u>
Totals	<u>\$ 8,814</u>	<u>\$ 16,055</u>	<u>\$ 7,241</u>	<u>\$ 10,548</u>
<u>County Attorney</u>				
Contractual services	\$ 51,096	\$ 30,000	\$ (21,096)	\$ 43,913
Commodities	<u>-</u>	<u>300</u>	<u>300</u>	<u>-</u>
Totals	<u>\$ 51,096</u>	<u>\$ 30,300</u>	<u>\$ (20,796)</u>	<u>\$ 43,913</u>
<u>Register of Deeds</u>				
Contractual services	\$ 15,805	\$ 11,180	\$ (4,625)	\$ 7,749
Commodities	<u>1,117</u>	<u>520</u>	<u>(597)</u>	<u>44</u>
Capital outlay – Tech Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,503</u>
Totals	<u>\$ 16,922</u>	<u>\$ 11,700</u>	<u>\$ (5,222)</u>	<u>\$ 16,296</u>
<u>Election</u>				
Contractual services	\$ 30,430	\$ 27,000	\$ (3,430)	\$ 10,764
Commodities	<u>1,244</u>	<u>7,000</u>	<u>5,756</u>	<u>195</u>
Totals	<u>\$ 31,674</u>	<u>\$ 34,000</u>	<u>\$ 2,326</u>	<u>\$ 10,959</u>

## MORTON COUNTY, KANSAS

Schedule 4  
(Continued)

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Appraiser</u>				
Contractual services	\$117,312	\$124,100	\$ 6,788	\$113,117
Commodities	<u>1,007</u>	<u>1,000</u>	<u>(7)</u>	<u>846</u>
Totals	<u>\$118,319</u>	<u>\$125,100</u>	<u>\$ 6,781</u>	<u>\$113,963</u>
<u>Clerk of District Court</u>				
Contractual services	\$ 64,885	\$ 65,700	\$ 815	\$ 68,181
Commodities	<u>5,366</u>	<u>3,500</u>	<u>(1,866)</u>	<u>5,061</u>
Totals	<u>\$ 70,251</u>	<u>\$ 69,200</u>	<u>\$ (1,051)</u>	<u>\$ 73,242</u>
<u>Courthouse General</u>				
Contractual services	\$203,570	\$310,000	\$106,430	\$228,827
Commodities	14,737	39,400	24,663	15,805
Capital outlay	<u>202</u>	<u>-</u>	<u>(202)</u>	<u>-</u>
Totals	<u>\$218,509</u>	<u>\$349,400</u>	<u>\$130,891</u>	<u>\$244,632</u>
<u>Data Processing</u>				
Contractual services	\$ 46,143	\$ 49,473	\$ 3,330	\$ 48,866
Commodities	<u>4,389</u>	<u>5,095</u>	<u>706</u>	<u>4,572</u>
Totals	<u>\$ 50,532</u>	<u>\$ 54,568</u>	<u>\$ 4,036</u>	<u>\$ 53,438</u>
<u>Purchasing Department</u>				
Commodities	<u>\$ 26,458</u>	<u>\$ 19,320</u>	<u>\$ (7,138)</u>	<u>\$ 21,094</u>
<u>Public Safety – Sheriff</u>				
Contractual services	\$ 78,141	\$110,000	\$ 31,859	\$ 84,936
Commodities	<u>29,134</u>	<u>77,360</u>	<u>48,226</u>	<u>38,641</u>
Totals	<u>\$107,275</u>	<u>\$187,360</u>	<u>\$ 80,085</u>	<u>\$123,577</u>
<u>Juvenile Detention</u>				
Contractual services	<u>\$ 9,216</u>	<u>\$ 5,000</u>	<u>\$ (4,216)</u>	<u>\$ 6,750</u>

## MORTON COUNTY, KANSAS

Schedule 4  
(Continued)

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>		<u>Variance</u>	<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Over</u>	<u>Year</u>
			<u>(Under)</u>	<u>Actual</u>
<u>Environmental – Solid Waste</u>				
Contractual services	\$ 27,256	\$ 21,240	\$ (6,016)	\$ 2,158
Commodities	20,973	70,000	49,027	23,652
Capital outlay	-	-	-	15,464
Totals	<u>\$ 48,229</u>	<u>\$ 91,240</u>	<u>\$ 43,011</u>	<u>\$ 41,274</u>
<u>Payroll Department</u>				
Personal services	\$2,298,054	\$2,650,000	\$351,946	\$2,227,586
Contractual services	<u>12,029</u>	<u>-</u>	<u>(12,029)</u>	<u>9,219</u>
Totals	<u>\$2,310,083</u>	<u>\$2,650,000</u>	<u>\$339,917</u>	<u>\$2,236,805</u>
<u>Economic Development</u>				
Contractual services	\$ 29,365	\$ 33,050	\$ 3,685	\$ 17,927
Commodities	<u>4,208</u>	<u>2,500</u>	<u>(1,708)</u>	<u>3</u>
Totals	<u>\$ 33,573</u>	<u>\$ 35,550</u>	<u>\$ 1,977</u>	<u>\$ 17,930</u>
<u>Golf Course</u>				
Contractual services	\$ 47,820	\$ 38,830	\$ (8,990)	\$ 41,933
Commodities	37,311	38,800	1,489	31,766
Capital outlay	<u>1,400</u>	<u>-</u>	<u>(1,400)</u>	<u>-</u>
Totals	<u>\$ 86,531</u>	<u>\$ 77,630</u>	<u>\$ (8,901)</u>	<u>\$ 73,699</u>
<u>Civic Center</u>				
Contractual services	\$ 32,190	\$ 45,300	\$ 13,110	\$ 37,037
Commodities	<u>5,252</u>	<u>14,500</u>	<u>9,248</u>	<u>9,147</u>
Totals	<u>\$ 37,442</u>	<u>\$ 59,800</u>	<u>\$ 22,358</u>	<u>\$ 46,184</u>



## MORTON COUNTY, KANSAS

Schedule 4  
(Continued)

GENERAL FUND  
DEPARTMENTAL EXPENDITURES COMPARED  
WITH BUDGET ESTIMATES

For the year ended December 31, 2012  
(with comparative actual totals for the prior year ended December 31, 2011)

	<u>Current Year</u>			<u>Prior</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>	<u>Year</u> <u>Actual</u>
<u>Other</u>				
Appropriation – Other	\$ -	\$ 300,000	\$ 300,000	\$ -
Transfer – Equipment Reserve	-	200,000	200,000	275,000
WEKANDO – CVR	<u>138,712</u>	<u>267,990</u>	<u>129,278</u>	<u>150,988</u>
Total	<u>\$ 138,712</u>	<u>\$ 767,990</u>	<u>\$ 629,278</u>	<u>\$ 425,988</u>
 Totals	 <u>\$3,428,776</u>	 <u>\$4,639,239</u>	 <u>\$1,210,463</u>	 <u>\$3,625,102</u>